

JUN 16 2006

CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

BEDFORD OAK PARTNERS, LP,

Plaintiff - Appellant,

and

EMANUEL SCHMALZ; et al.,

Plaintiffs,

v.

ICN PHARMACEUTICALS INC.; et al.,

Defendants - Appellees,

and

PRICEWATERHOUSECOOPERS LLP;
et al.,

Defendants.

No. 04-56664

D.C. Nos. CV-02-00701-DOC
CV-02-00712-DOC
CV-02-00781-DOC
CV-02-01169-DOC
CV-02-01170-DOC
CV-02-01171-DOC
CV-03-00213-DOC

MEMORANDUM*

BEDFORD OAK PARTNERS, LP,

Plaintiff - Appellant,

and

EMANUEL SCHMALZ; et al.,

No. 04-56883

D.C. No. CV-02-00701-DOC

<p>Plaintiffs,</p> <p>v.</p> <p>ICN PHARMACEUTICALS INC.; et al.,</p> <p>Defendants,</p> <p>and</p> <p>PRICEWATERHOUSECOOPERS LLP,</p> <p>Defendant - Appellee.</p>

Appeal from the United States District Court
for the Central District of California
David O. Carter, District Judge, Presiding

Argued and Submitted June 8, 2006
Pasadena, California

Before: D.W. NELSON, RAWLINSON, and BEA, Circuit Judges.

Appellants contend that the allegations at issue in its First Amended Complaint and Second Amended Complaint satisfy the stringent pleading requirements of the Private Securities Litigation Reform Act. We disagree. The allegations at issue lack the critical details necessary to establish falsity or raise a

*This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by Ninth Circuit Rule 36-3.

strong inference of scienter. *See In re Daou Sys., Inc., Sec. Litig.*, 411 F.3d 1006, 1014-15 (9th Cir. 2005).

AFFIRMED.